

106TH CONGRESS
2D SESSION

H.R. 4260

To amend the Internal Revenue Code of 1986 to exclude from net earnings from self-employment certain farm rental income and all payments under the environmental conservation acreage reserve program.

IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2000

Mr. NUSSLE (for himself, Mr. TANNER, Mr. BARRETT of Nebraska, Mr. MORAN of Kansas, Mr. BARCIA, Mr. BEREUTER, Mr. BOEHNER, Mr. BOYD, Mr. BUYER, Mr. CAMP, Mr. CHAMBLISS, Mr. COOK, Ms. DANNER, Mr. EWING, Mr. FOLEY, Mr. GANSKE, Mr. GILCHREST, Mr. GORDON, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. HAYES, Mr. HAYWORTH, Mr. HOBSON, Mr. ISTOOK, Mr. JENKINS, Mr. LAHOOD, Mr. LATHAM, Mr. LEACH, Mr. MCHUGH, Mr. MCINTYRE, Mr. NETHERCUTT, Mr. OSE, Mr. PETERSON of Pennsylvania, Mr. PHELPS, Mr. POMEROY, Mr. SHOWS, Mr. SIMPSON, Mr. SKELTON, Mr. SMITH of Michigan, Mr. SOUDER, and Mr. STENHOLM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from net earnings from self-employment certain farm rental income and all payments under the environmental conservation acreage reserve program.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Farm Income Fairness
3 Act of 2000”.

4 **SEC. 2. CERTAIN FARM RENTAL INCOME EXCLUDED FROM**
5 **NET EARNINGS FROM SELF-EMPLOYMENT.**

6 (a) INTERNAL REVENUE CODE.—Section
7 1402(a)(1)(A) of the Internal Revenue Code of 1986 (re-
8 lating to net earnings from self-employment) is amended
9 by striking “an arrangement” and inserting “a lease
10 agreement”.

11 (b) SOCIAL SECURITY ACT.—Section 211(a)(1)(A) of
12 the Social Security Act is amended by striking “an ar-
13 rangement” and inserting “a lease agreement”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 1999.

17 **SEC. 3. PAYMENTS UNDER ENVIRONMENTAL CONSERVA-**
18 **TION ACREAGE RESERVE PROGRAM EX-**
19 **CLUDED FROM NET EARNINGS FROM SELF-**
20 **EMPLOYMENT.**

21 (a) INTERNAL REVENUE CODE.—Section 1402(a) of
22 the Internal Revenue Code of 1986 (relating to net earn-
23 ings from self-employment) is amended by striking “;
24 and” at the end of paragraph (14), striking the period
25 and inserting “; and” at the end of paragraph (15), and

1 inserting after paragraph (15) the following new para-
2 graph:

3 “(16) there shall be excluded amounts received
4 as payments under any program of the environ-
5 mental conservation acreage reserve program re-
6 ferred to in section 1230(a)(3) of the Food Security
7 Act of 1985 (16 U.S.C. 3830(a)(3)).”.

8 (b) SOCIAL SECURITY ACT.—Section 211(a) of the
9 Social Security Act is amended by striking “; and” at the
10 end of paragraph (14), striking the period and inserting
11 “; and” at the end of paragraph (15), and inserting after
12 paragraph (15) the following new paragraph:

13 “(16) There shall be excluded amounts received
14 as payments under any program of the environ-
15 mental conservation acreage reserve program re-
16 ferred to in section 1230(a)(3) of the Food Security
17 Act of 1985 (16 U.S.C. 3830(a)(3)).”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning before,
20 on, or after the date of the enactment of this Act.

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